

**State of New Hampshire**  
**Certification of Compliance by Non-Participating Manufacturer**  
**Regarding Escrow Payment**

**GENERAL INFORMATION**

**What is the definition of a tobacco product manufacturer?**

- Any entity that manufactures cigarettes anywhere that such manufacturer intends to be sold in the United States, including cigarettes that are intended to be sold in the United States through an importer;
- The first purchaser anywhere for resale in the United States of cigarettes manufactured anywhere that the manufacturer does not intend to be sold in the United States; or
- Any successor of any entity described above.

**Who is required to file this affidavit?**

- Any tobacco product manufacturers which:
  - (1) sells cigarettes to consumers within the state of New Hampshire (whether directly or through any distributor, retailer, or similar intermediary); and
  - (2) has not become a participating manufacturer in the tobacco Master Settlement Agreement.

***You must file this affidavit to report the units of cigarettes you sold and pay the amount calculated into your qualified escrow fund.***

**What is a non-participating manufacturer?**

A non-participating manufacturer is any tobacco product manufacturer who has not signed onto the tobacco Master Settlement Agreement, executed on 11/23/98 between 46 U.S. States, including New Hampshire, and certain tobacco companies.

**What is a qualified escrow fund?**

You are required to establish a qualified escrow fund. This means an escrow arrangement with a federally or state-chartered financial institution having no affiliation with any tobacco product manufacturer and having assets of at least \$1,000,000,000, where such arrangement (1) requires that the financial institution hold the escrowed funds' principal for the benefit of the State of New Hampshire and other "releasing parties" as defined in the Master Settlement Agreement, or 25 years, whichever occurs first, and (2) prohibits you from using, accessing, or directing the use of the funds' principal except as consistent with NH RSA 541-C.

**When is this affidavit due?**

This affidavit must be filed on or before April 15<sup>th</sup> of the year following the sales year (e.g., affidavits for the 2003 sales year are due on or before April 15, 2004).

**When must I make my escrow payment?**

You must deposit all escrow payments into your qualified escrow fund on or before April 15<sup>th</sup> of the year following the sales year. After you have made your deposit, forward a copy of your receipt or other proof of deposit from your financial institution, along with this affidavit.

**SPECIFIC INSTRUCTIONS**

Part 1: Manufacturer's Identification	Write your name, address and telephone and fax number.
Part 2: Sales Year	The sales year is 2003. The sales year is a calendar year, from January 1 through December 31.
Part 3: Units Sold	Write the total number of individual cigarettes, including the amount of "roll-your-own" tobacco (.09 ounces constitutes one cigarette) and little cigars (which weigh three (3) pounds or less per 1,000), sold during the sales year bearing New Hampshire cigarette stamps. <b>On Schedule A, provide an itemized list by brand, wholesaler, or importer, as applicable, of all cigarettes included in the certification total reported at Part 3.</b>
Part 4: Deposit Amount	Write the appropriate rate for the sales year. Write the amount you paid into your qualified escrow fund. Multiply the units of cigarettes by the appropriate rate and write the amount.
Part 5: Financial Institution	Write the name and address of the financial institution holding your escrow account. Include your escrow account number. Also write the total cumulative amount currently in your escrow account.
Part 6: Signature	An authorized notary public must also sign and date this affidavit.

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**Part 1: Manufacturer's Identification**

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Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_  
Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

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**Part 2: Sales Year 2003**

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The Year of Sales for this Affidavit is: **2003** (*Complete a separate certification for each year of sales*)

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**Part 3: Units Sold**

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Number of individual cigarettes, including little cigars and "roll-your-own" tobacco, sold by the Manufacturer identified above during the sales year bearing New Hampshire cigarette tax stamps is as follows: (*see instructions for details*)

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**Part 4: Deposit Amount**

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For the sales year: (*Use the rates listed below to figure the appropriate deposit amount*)

	<b>Statutory Rate Per Cigarette</b>	<b>Inflation Adjusted Rate Per Cigarette (<i>Pay This Rate</i>)</b>
Sales year 1999 ( <i>payable April 15, 2000</i> )	\$.0094241	\$.Statutory Rate multiplied by 1.03
Sales year 2000 ( <i>payable April 15, 2001</i> )	\$.0104712	\$.Statutory Rate multiplied by 1.0644841
Sales year 2001 ( <i>payable April 15, 2002</i> )	\$.0136125	\$.Statutory Rate multiplied by 1.096830623
Sales year 2002	\$.0136125	\$.Statutory Rate multiplied by 1.1297355
Sales year 2003	\$.0167539	To Be Determined
Sales year 2004 thru 2006	\$.0167539	To Be Determined
Sales year 2007 and After	\$.0188482	To Be Determined

The appropriate rate for the sales year is \$ \_\_\_\_\_  
This is the same amount that has been paid into the qualified  
Escrow Account by the Manufacturer identified above \$ \_\_\_\_\_  
(*Multiply units in Part 3 by the appropriate rate in Part 4*)

**Note: Attach a copy of your receipt or other proof of deposit from your financial institution**

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**Part 5: Financial Institution**

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Name of Institution: \_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_  
Escrow Account No: \_\_\_\_\_  
Total Amount Held: \_\_\_\_\_

PLEASE SUBMIT A COPY OF ANY CONTRACT OR AGREEMENT WITH THE FINANCIAL INSTITUTION ESTABLISHING AND SHOWING ALL TERMS OF THE ESCROW FUND.

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**Part 6: Signature**

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Under penalty of perjury, I state that, to the best knowledge, all of the information contained in this affidavit is true and accurate. *This document must also be signed and dated by an authorized notary public.*

Name of Authorized Agent: \_\_\_\_\_ Title: \_\_\_\_\_

Signature of Authorized Agent: \_\_\_\_\_ Date: \_\_\_\_\_

Subscribed and sworn to before me on this date: \_\_\_\_\_

Signature of Notary Public: \_\_\_\_\_ City/State \_\_\_\_\_

Printed Name of Notary: \_\_\_\_\_

My Commission Expires: \_\_\_\_\_

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Mail this affidavit to:

Office of the Attorney General  
Tobacco Compliance Project c/o Gallagher, Callahan & Gartrell, P.A.  
214 North Main Street, P.O. Box 1415  
Concord, New Hampshire 03302-1415

Doc. 157912

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**SCHEDULE A**  
**Non-Participating Manufacturer**  
**Reporting Form**

*Please provide the following information with respect to cigarettes sold to purchasers within the State of New Hampshire*

Company

Name: \_\_\_\_\_ Reporting Year: 2003 \_\_\_\_\_.

Brand Name (a)	No. of Cigarettes Sold in New Hampshire (b)	Ounces of Roll-Your- Own Tobacco Sold in New Hampshire (c)	Name & Address of the Wholesaler, Distributor or Retailer to Whom Each Cigarette Was Sold (d)	Name & Address of the First Importer of Foreign Manufactured Cigarettes (e)

Signed under the Pains and Penalties of Perjury  
Dated: \_\_\_\_\_

Name: \_\_\_\_\_  
Job Title: \_\_\_\_\_